

Special Rate Option Template for use with FY2012 Rates and Later (3rd Year & Later) (TDC)

Modify the following schedules to fit your needs (updated November 2011)

Helpful hints:

Please start with the following sheets before completing the "rate_calculation" and "carryforward" schedules.

1 "Exh C 2010_direct_cost_base"

You can obtain this information from your audited financial statements or the trial balances. You probably need to add programs and agencies you do business with that are not listed. Please modify the formula as necessary to include the new programs and agencies in your total columns. **The column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

2 "Exh D 2012_direct_cost_base"

You can either use the actual direct cost base (see 1 above) or use the budgeted direct costs or a combination of the two. Please modify the formula as necessary to include the new programs and agencies in your total columns. **Again, the column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

3 "Exh E-1/E-2 indirect_cost_pool" and supporting schedules

You may create your own supporting schedules or use or expand on the ones we included. In any case, make sure that you pick up the totals from the supporting schedules and place them in the appropriate cell within the "indirect_cost_pool" sheet.

4 "Exh F reconciliation"

Please fill in the top portion "Costs per Audited Financial Statements".

5 To ease use of sheets, cells were color-coded as follows:



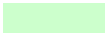

	Data entry from accounting/financial records
	Formula
	Data came from another sheet
	Data feed into another schedule

Exhibit C

Updated: 2/3/2012

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 Actual Direct Cost Base**

Exhibit C

Column	A	B	C	D (A-B-C)	E	F	G	H	I	J	K	L	M D-(E to L)	O	
By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted															
Programs by Funding Agency	FY 2010 F/S Ref.	FY 2010 Expenditures Per Financial Statements (F/S)	Tribal In-Kind Contribution	Tribal Supplements	FY 2010 Expenditures Per SEFA	Exclusions								FY 2010 Direct Cost Base	Indirect Cost Collections (Revenue Received) (If Diff. from Col. L) 6/
						Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/		
					0 0								0 0		
Subtotal		43,018	0	500	42,518	0	0	0	0	0	0	8,326	34,192	8,326	
Department of Housing and Urban Development:															
		0			0 0 0 0			0				0	0 0 0 0	0	
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	
Department of Education: Vocational Rehabilitation IMLS Assistance		355,719 120			355,719 120 0 0								355,719 120 0 0		
Subtotal		355,839	0	0	355,839	0	0	0	0	0	0	0	355,839	0	
Department of Energy: Bonneville Power Administration- Reservation Habitat Enhancement Project Enhanced Fish and Wildlife Comm. Cultural Wildlife Coordinator		264,622 35,552 14,608			264,622 35,552 14,608 0	5,500	14,528					52,000 4,069 2,000	212,622 16,955 7,108 0	51,217 4,069 1,763	
Subtotal		314,782	0	0	314,782	5,500	14,528	0	0	0	0	58,069	236,685	57,049	
Environmental Protection Agency: PWSS General Assistance Clean Air Act		2,814 61,966 76,174			2,814 61,966 76,174 0	7,335						256 2,980 4,625	2,558 58,986 64,214 0	256 2,980 3,845	
Subtotal		140,954	0	0	140,954	7,335	0	0	0	0	0	7,861	125,758	7,081	
Department of Justice: Tribal Resources (COPS)		145,608		5,418	140,190 0 0 0	59,802						4,875	75,513 0 0 0		
Subtotal		145,608	0	5,418	140,190	59,802	0	0	0	0	0	4,875	75,513	0	
Equal Employment Opportunity Commission: Tribal Employment Rights Office		67,537			67,537 0 0 0	9,387			2,220			14,000	41,930 0 0 0	13,072	
Subtotal		67,537	0	0	67,537	9,387	0	0	2,220	0	0	14,000	41,930	13,072	
Department of Homeland Security:					0 0 0 0								0 0 0 0		
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 Actual Direct Cost Base**

Exhibit C

Column	A	B	C	D (A-B-C)	E	F	G	H	I	J	K	L	M D-(E to L)	O		
By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted																
Programs by Funding Agency	FY 2010 F/S Ref.	Expenditures Per Financial Statements (F/S)	Tribal In-Kind Contribution	Tribal Supplements	FY 2010 Expenditures Per SEFA	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2010 Direct Cost Base	Indirect Cost Collections (Revenue Received) (If Diff. from Col. L) 6/	
	Exclusions															
Institute of Museum and Library Services:					0 0 0 0									0 0 0 0		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Department of Labor:					0 0 0 0									0 0 0 0		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Department of Transportation:					0 0 0 0									0 0 0 0		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Federal Programs	5,304,126	56,103	86,663	5,161,360	143,164	130,925	0	17,820	0	0	0	155,746	488,209	4,225,496	347,786	
					7/											
					Must tie to SEFA											
STATE AND OTHER PROGRAMS																
Tabacco Prevention	41,648		5,268	36,380	10,556							1,750	7,193	16,881	7,193	
Juvenile Justice & Delinquency Prevention	19,474			19,474									1,726	17,748	1,726	
State Fire Protection	84,661			84,661								4,786	8,452	71,423	8,452	
ARCO Bull Trout Recovery	42,735			42,735									4,536	38,199	4,536	
Subtotal State and Other Programs	188,518	0	5,268	183,250	10,556	0	0	0	0	0	0	6,536	21,907	144,251	21,907	
Subtotal Federal, State and Other Programs	5,492,644	56,103	91,931	5,344,610	153,720	130,925	0	17,820	0	0	0	162,282	510,116	4,369,747	369,693	
					To Exhibit B											
TRIBAL PROGRAMS																
Tribal In-Kind Contribution				56,103						56,103				0		
Tribal Supplements				91,931										91,931		
General Fund (Includes Indirect Cost Pool)	4,250,000			4,250,000	21,101		1,762,105	152,360	500				55,554	2,258,380	55,554	
Housing Fund	24,426			24,426									2,010	22,416	2,010	
Utility Fund	27,589			27,589									3,615	23,974	3,615	
Bingo Fund	20,581			20,581									2,850	17,731	2,850	
Health Fund	110,836			110,836										110,836		
Enterprise Fund	11,842,440			11,842,440					2,215,632				1,500,000	8,126,808	1,600,000	
Subtotal Tribal Programs	16,275,872			16,423,906	21,101	0	1,762,105	152,360	2,272,235	0	0	0	1,564,029	10,652,076	1,664,029	
All Other Subtotal	19,078,171			19,158,916	158,821	130,925	1,762,105	154,580	2,272,235	0	0	46,201	1,847,770	12,786,279	1,840,223	
Total Direct Costs	21,768,516			21,768,516	174,821	130,925	1,762,105	170,180	2,272,235	0	0	162,282	2,074,145	15,021,823	2,033,722	
		Must tie to F/S		Must tie to F/S								Must tie to F/S		To Exhibit B & F 15,021,823 Check Figure		
				Should match												
The amount by column, funding agency, or program must tie to the audit or profit & loss statement; otherwise, supporting document should be provided. Any differences must be explained. (Column totals to Exhibit F)																

Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 Actual Direct Cost Base

Exhibit C

Column	A	B	C	D	E	F	G	H	I	J	K	L	M	O	
				(A-B-C)											
		By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted													
					Exclusions									Indirect Cost Collections (Revenue Received)	
	FY 2010														
	F/S	Expenditures Per Financial Statements (F/S)	Tribal In-Kind Contribution	Tribal Supplements	FY 2010 Expenditures Per SEFA	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds	Unallowable Costs	Separately Administered	Directly Funded Indirect	Indirect Costs Charged to Programs	FY 2010 Direct Cost Base	(If Diff. from Col. L)
Programs by Funding Agency									1/	2/	3/	4/	5/		6/

Footnotes:

1/ Passthrough funds normally require minimal administrative effort that include but not limited to scholarships, assistance payments, payments to participants, etc.

2/ Unallowable costs include but not limited to donations, debt service expense, penalty, lobbying costs, etc. (if unallowable costs benefit from administrative services (payroll, accounting, HR, IT, etc.) provided by the pool, then must be added to the base per 2 CFR 225).

3/ Separately administered and DO NOT receive any administrative services (payroll, accounting, HR, IT, etc.) provided by the pool. Entity needs to state who provide the administrative services to these funds.

4/ Directly funded indirect costs are indirect costs in nature that are directly paid for by the programs in the base. These costs must be excluded from both base and pool (Exhibit E-1).

5/ Indirect costs charged and booked to the programs. Must tie to the audited Financial Statements.

6/ Indirect cost collections (revenue received) is the amount of indirect cost revenue recovered/collected/received from the programs in the base. The indirect cost collections must be reconcilable to the audited financial statements. Otherwise, the Organization must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost collections, (2) documents from the funding agency, or (3) a letter from the CPA who performed the audit.

7/ When reporting federal program expenditures, only the expenditures paid for with federal funds should be reported under federal program expenditures. The total amount of federal program expenditures identified on this schedule must match the amount of federal expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) of the audited financial statements. Any differences must be explained.

Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2012 Proposed Direct Cost Base

Exhibit D

Column	A	B	C	D	E	F	G	H	I	J
										A-(B to I)
<u>By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted</u>										
	<u>Exclusions</u>									
Programs by Funding Agency	Proposed FY 2012 Expenditures	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2012 Direct Cost Base
P.L. 93-638 Programs										
Department of Interior:										
Bureau of Indian Affairs-										
Consolidated Tribal Government	250,000								30,000	220,000
Aid to Tribal Government	60,000							30,000		30,000
Family Counseling Program	47,000									47,000
Subtotal BIA (638)	357,000	0	0	0	0	0	0	30,000	30,000	297,000
Department of Health and Human Services:										
Indian Health Service-										
Consolidated Health Program	2,500,000	150,000						84,600	230,000	2,035,400
Tribal Health Management Grant	35,000									35,000
Community Health Representative	200,000	25,000								175,000
Alcohol & Drug Abuse	300,000								30,000	270,000
Substance Abuse and Prevention	100,000								10,000	90,000
Subtotal IHS (638)	3,135,000	175,000	0	0	0	0	0	84,600	270,000	2,605,400
BIA & IHS (638) Subtotal	3,492,000	175,000	0	0	0	0	0	114,600	300,000	2,902,400
Non P.L. 93-638										
Department of Health and Human Services:										
Administration on Aging	150,000				100,000				4,500	45,500
Title III-Aging	5,000									5,000
Indian Child Welfare Services	25,000				5,000				2,000	18,000
Building Stronger Families	5,000									5,000
Pilot Prevention	10,000									10,000
Child Care Development	800,000		800,000							0
Subtotal HHS (Non-638)	995,000	0	800,000	0	105,000	0	0	0	6,500	83,500
Department of Interior:										
Bureau of Reclamation-										
Water Management	50,000								20,000	30,000
Monitor Ground Water Wells										0
Bureau of Land Management-										0
Cultural Resource Monitoring										0
Subtotal Interior (Non-638)	50,000	0	0	0	0	0	0	0	20,000	30,000
BIA (P.L. 100-297)	1,000,000								100,000	900,000
Department of Agriculture:										
Food and Nutrition Service-										
Food Distribution	100,000								18,000	82,000
Elderly Feeding	20,000								2,000	18,000
Sewer Replacement Project	150,000		100,000						15,000	35,000
Nutrition Program	10,000								1,000	9,000
Summer Food	10,000								800	9,200
Subtotal	290,000	0	100,000	0	0	0	0	0	36,800	153,200
Department of Commerce:										
										0
										0
										0
										0
Subtotal	0	0	0	0	0	0	0	0	0	0
Department of Housing and Urban Development:										
Irrigation	50,000								8,000	42,000
										0
										0
										0
Subtotal	50,000	0	0	0	0	0	0	0	8,000	42,000
Department of Education:										
Vcational Rehabilitation	300,000								10,000	290,000

Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2012 Proposed Direct Cost Base

Exhibit D

	Column	A	B	C	D	E	F	G	H	I	J
By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted											
Exclusions											
Programs by Funding Agency	Proposed FY 2012 Expenditures	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2012 Direct Cost Base	
										0	
										0	
										0	
Subtotal	300,000	0	0	0	0	0	0	0	10,000	290,000	
Department of Energy:											
Bonneville Power Administration-											
Reservation Habitat Enhancement Project	200,000							17,865	40,000	142,135	
Enhanced Fish and Wildlife Comm. Cultural	50,000	20,000							3,000	27,000	
Wildlife Coordinator	20,000	10,000							1,000	9,000	
										0	
Subtotal	270,000	30,000	0	0	0	0	0	17,865	44,000	178,135	
Environmental Protection Agency:											
General Assistance	100,000	8,000							9,000	83,000	
										0	
										0	
Subtotal	100,000	8,000	0	0	0	0	0	0	9,000	83,000	
Department of Justice:											
Tribal Resources (COPS)	150,000	60,000								90,000	
										0	
										0	
										0	
Subtotal	150,000	60,000	0	0	0	0	0	0	0	90,000	
Equal Employment Opportunity Commission:											
Tribal Employment Rights Office	60,000	10,000			5,000				9,000	36,000	
										0	
										0	
										0	
Subtotal	60,000	10,000	0	0	5,000	0	0	0	9,000	36,000	
Department of Homeland Security:											
										0	
										0	
										0	
										0	
Subtotal	0	0	0	0	0	0	0	0	0	0	
Institute of Museum and Library Services:											
										0	
										0	
										0	
										0	
Subtotal	0	0	0	0	0	0	0	0	0	0	
Department of Labor:											
										0	
										0	
										0	
										0	
Subtotal	0	0	0	0	0	0	0	0	0	0	
Department of Transportation:											
										0	
										0	
										0	
										0	
Subtotal	0	0	0	0	0	0	0	0	0	0	
Subtotal Federal Programs	6,757,000	283,000	900,000	0	110,000	0	0	132,465	543,300	4,788,235	

STATE AND OTHER PROGRAMS

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2012 Proposed Direct Cost Base**

Exhibit D

	Column	A	B	C	D	E	F	G	H	I	J
By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted											
Exclusions											
Programs by Funding Agency	Proposed FY 2012 Expenditures	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2012 Direct Cost Base	
Tobacco Prevention	40,000	15,000							6,000	19,000	
Juvenile Justice & Delinquency Preventions	20,000								2,000	18,000	
State Fire Protection	80,000							16,160	8,000	55,840	
ARCO Bull Trout Recovery	40,000								4,000	36,000	
Subtotal State and Other Programs	180,000	15,000	0	0	0	0	0	16,160	20,000	128,840	
Total Federal, State & Other Programs	6,937,000	298,000	900,000	0	110,000	0	0	148,625	563,300	4,917,075	
TRIBAL PROGRAMS											
Tribal In-Kind Contribution	56,000					56,000				0	
Tribal Supplements	91,000									91,000	
General Fund (Includes Indirect Cost Pool)	5,868,230			1,901,420	693,800	450			140,000	3,132,560	
Housing Fund	50,000								5,000	45,000	
Utility Fund	50,000								4,500	45,500	
Bingo Fund	20,000								2,500	17,500	
Health Fund	100,000								10,000	90,000	
Enterprise Fund	11,500,000					2,500,000			1,386,500	7,613,500	
Subtotal Tribal Programs	17,735,230	0	0	1,901,420	693,800	2,556,450	0	0	1,548,500	11,035,060	
All Other Subtotal	21,180,230	123,000	900,000	1,901,420	803,800	2,556,450	0	34,025	1,811,800	13,049,735	
Total Direct Costs	\$24,672,230	\$298,000	\$900,000	\$1,901,420	\$803,800	\$2,556,450	\$0	\$148,625	\$2,111,800	\$15,952,135	
Exhibit E-2											
To Exhibit A											

Exhibit E-2

15,952,135
Check Figure

Footnotes:

1/ Passthrough funds normally require minimal administrative effort that include but not limited to scholarships, direct assistance payments, payments to participants, etc.

2/ Unallowable costs include but not limited to donations, debt service expense, penalty, lobbying costs, etc. (if benefit from the administrative services (payroll, accounting, HR, IT, etc.) provided by the pool, must be added to the base).

3/ Separately administered and DO NOT receive any administrative services (payroll, accounting, HR, IT, etc.) provided by the pool. Entity needs to state who provide the administrative services to these funds.

4/ Directly funded indirect costs are indirect costs that are directly funded by the programs in the base. These costs must be excluded from both base and pool (Exhibit E-2).

5/ Indirect costs charged and booked to the programs.

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 Indirect Cost Pool**

Exhibit E-1

Title / Description	Actual FY 2010 Expenditures @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Actual FY 2010 Indirect Pool	% Included in Pool	Comments
Salaries: 1/								
Chief Financial Officer	79,252					79,252	100%	
Office Manager	46,450					46,450	100%	
Property & Procurement Specialist	40,350					40,350	100%	if actual FY 10 costs increased more than 10% compared to previously negotiated FY 10 costs.
Accountants (6)	214,229		25,000			189,229	88%	
IS Technician (2)	83,736				15,569	68,167	81%	
Contract & Grants Administrator	60,323					60,323	100%	
Human Resources Director	58,786					58,786	100%	
HR Assistants (2)	81,377					81,377	100%	
Receptionist/Secretary (2)	30,077					30,077	100%	
Maintenance Staff (6)	220,415				110,207	110,208	50%	
Security Guards (4)	157,123				133,555	23,568	15%	
Subtotal Salaries	1,072,118	0	25,000	0	259,331	787,787		
Fringe Benefits on the Above Salaries	353,799		8,250		85,580	259,969		
Professional Fees/Contractual Services - 2/								
Audit & Accounting Fees (see Exhibit H)	92,000		25,000			67,000		
Legal (see Exhibit H) 2/	12,345		5,486			6,859		
Automobile Expenses	6,000					6,000		
Bad Debt	500	500				0		
Computer Software	4,526					4,526		
Dues & Subscriptions	9,529					9,529		
Employment Advertising	6,000					6,000		
Equipment Rentals	19,309					19,309		
Council Stipends	30,000			15,000		15,000	50%	
IT Consultant	21,465					21,465		
IT Maintenance Contracts	55,420					55,420		
Licenses & Permits	2,825					2,825		
Minor Office Equipment	3,734					3,734		
Postage & Mailings	25,852		10,000			15,852		
Printing	6,614					6,614		
Property and Liability Insurance	140,776		50,000			90,776		
Repairs and Maintenance	26,000					26,000		
Security Expense	42,000				35,700	6,300		
Storage Rental	27,123		5,423			21,700		
Supplies	57,475					57,475		
Telephone and Other Utilities	65,536					65,536		
Travel and Training	87,301		18,123			69,178		
Depreciation (Exhibit G)	262,954				125,703	137,251		
Total Indirect Costs	\$2,431,201	\$500	\$147,282	\$15,000	\$506,314	\$1,762,105	1,762,105	Check Figure
	Must tie to F/S	3/	4/	5/	6/	To Exhibit C		
	or General Ledger/ Profit & Loss Stmt							
				FY 2008 Carryforward to FY 2010		-60,000		Per Negotiation Agreement
				FY 2010 Indirect Cost Pool		1,702,105		To Exhibit B

Footnotes: **1/** Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.

2/ For legal and professional/contractual services - need general breakdown by type of service and associated amount.

3/ Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].

4/ Directly funded indirect costs are indirect costs in nature that are directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit C).

5/ Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. (Need to specify where in the base on Exhibit C).

6/ These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. (Need to specify where in the base on Exhibit C).

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2012 Indirect Cost Pool**

Exhibit E-2

Title / Description	Proposed FY 2012 Costs @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Proposed FY 2012 Indirect Pool	% Included as Indirect	Comments
Salaries: 1/								
Chief Financial Officer	\$83,000					\$83,000	100%	Please include explanation if proposed FY 12 costs increased more than 10% compared to the FY 10 actual costs.
Office Manager	49,000					49,000	100%	
Property & Procurement Specialist	43,000					43,000	100%	
Accountants (6)	220,000		30,000			190,000	86%	
IS Technician (2)	86,000					86,000	100%	
Contract & Grants Administrator	63,000					63,000	100%	
Human Resources Director	62,000					62,000	100%	
HR Assistants (2)	84,000					84,000	100%	
Receptionist/Secretary (2)	34,000					34,000	100%	
Maintenance Staff (6)	230,000				111,000	119,000	52%	
Security Guards (4)	176,425				134,000	42,425	24%	
Subtotal Salaries 4/	1,130,425	0	30,000	0	245,000	855,425		
Fringe Benefits on the Above Salaries	370,000		9,000		85,580	275,420		"
Professional Fees/Contractual Services - 2/								"
Audit & Accounting Fees (see Exhibit H)	94,000		25,000			69,000		"
Legal (see Exhibit H) 2/	13,000		6,000			7,000		"
Automobile Expenses	7,000					7,000		"
Bad Debt	450	450				0		"
Computer Software	5,000					5,000		"
Dues & Subscriptions	10,000					10,000		"
Employment Advertising	6,000					6,000		"
Equipment Rentals	20,000					20,000		"
Council Stipends	30,000			15,000		15,000	50%	"
IT Consultant	22,000					22,000		"
IT Maintenance Contracts	56,000					56,000		"
Licenses & Permits	3,000					3,000		"
Minor Office Equipment	4,000					4,000		"
Postage & Mailings	26,000		10,000			16,000		"
Printing	6,000					6,000		"
Property and Liability Insurance	142,000		45,000			97,000		"
Repairs and Maintenance	26,000					26,000		"
Security Expense	42,000				27,000	15,000		"
Storage Rental	30,000		8,625			21,375		"
Supplies	57,000					57,000		"
Telephone and Other Utilities	66,000					66,000		"
Travel and Training	87,000					87,000		"
Depreciation (Exhibit G)	295,200				140,000	155,200		"
Total Indirect Costs	2,548,075	450	133,625	15,000	497,580	1,901,420	1,901,420	Check Figure
		3/	4/	5/	6/	To Exhibit A		

Footnotes:

- 1/** Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.
- 2/** For legal, professional/contractual services - need breakdown by type of service and associated amount.
- 3/** Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].
- 4/** Directly funded indirect costs are indirect costs in nature but directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit D).
- 5/** Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. (Need to specify where in the base on Exhibit D)
- 6/** These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. (Need to specify where in the base on Exhibit D)

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit F

FY 2010 Reconciliation of Audited Financial Statement Costs to Indirect Cost Proposal

Reconciliation is NOT required for 1st & 2nd year rates unless audited costs are used.

Costs per Audited Financial Statements:		Page Reference
General Fund	4,250,000	FY 10 audit p. 5
Special Revenue Funds	4,492,644	FY 10 audit p. 5
Enterprise Funds	12,842,440	FY 10 audit p. 7
Other Tribal Funds	183,432	FY 10 audit p.
Total Costs to be Accounted For	<u>\$21,768,516</u>	1/
Costs Per Indirect Cost Proposal (Actual):		
Direct Cost Base	\$15,021,823	Exhibit C
Indirect Cost Pool	1,762,105	Exhibit E-1
Subtotal	<u>16,783,928</u>	
Add Costs Excluded From the Proposal		
Capital Equipment	\$174,821	Exhibit C
Contractual Services (Subcontracts)	130,925	Exhibit C
Passthrough (Scholarship, Stipends, etc.)	170,180	Exhibit C
Unallowable (COGS, In Kind, Interest, etc.)	2,272,235	Exhibit C
Separately Administered	0	Exhibit C
Directly Funded Indirects	162,282	Exhibit C
Indirect Costs Charged to Programs	2,074,145	Exhibit C
Total Exclusions	<u>4,984,588</u>	
Total Costs Accounted For	<u>\$21,768,516</u>	
Difference	<u><u>0</u></u>	2/

1/ Total must tie to FY 2010 actual direct cost base schedule (Exhibit C).

2/ Provide an explanation for any difference.

Sample Indirect Cost Base and Pool Allocation Computation - 2 Rate Proposal

Exhibit A-1

Note: This document illustrates base and pool allocation computation methodologies which may be used for Special Rates.

FY 2012 Rate Computation

FY 2012 Direct Cost Base Allocation Computation

Allocate Separate Bases As A Percentage of Total Base Amount		Proposed Base	% of Base
ISDA Base	Exhibit D	2,902,400	18.19%
All Other Base	Exhibit D	13,049,735	81.81%
Total		15,952,135	100.00%

FY 2012 Pool Allocation & Rate Computation

Indirect Cost Pool--

		Proposed Pool	% of Base	ISDA Pool	
Rate 1					
ISDA Rate Computation					
ISDA Pool	Exhibit E-2	1,901,420	18.19%	345,868	
FY 2010 Carryforward to FY 2012				-3,999	Exhibit B-1
1/ Additional Costs If Any				0	Exhibit E-2
Total Indirect Cost Pool				341,869	
ISDA Direct Cost Base					
				2,902,400	Exhibit D
FY 2012 ISDA Indirect Cost Rate				11.78%	
Rate 2					
All Other Rate Computation					
Other Pool	Exhibit E-2	1,901,420	81.81%	1,555,552	
FY 2010 Carryforward to FY 2012				-6,408	Exhibit B-1
1/ Additional Costs If Any				0	Exhibit E-2
Total Indirect Cost Pool				1,549,144	
All Other Direct Cost Base				13,049,735	Exhibit D
FY 2012 ALL OTHER Indirect Cost Rate				11.87%	

1/ NOTE: Special Rate with Allowable Indirect Costs Chargeable to a Specific Special Rate Base

If a tribal entity can (1) identify a type of an otherwise allowable indirect cost that is chargeable to particular special rate bases (e.g., an ISDA-only special rate base), but not to the other special rate bases, and (2) that identified cost is not funded as Direct CSC, the tribal entity may choose to add the identified indirect cost to the indirect cost pool for that special rate base only. If the entity wishes to pursue this option, the identified indirect cost would be added to the applicable special rate pool before calculating the rate for that applicable special rate base. These indirect costs must be identified and described in the indirect cost proposal submitted to NBC.

Special Rates Computation (Fixed Carryforward Rate, 3rd Year & Later)

Exhibit B-1

FY 2008 Carryforward Adjustment Computation

Program	FY 2010 Actual Direct Cost	% of Total	FY 2010 Actual Indirect Cost Pool	FY 2008 Carryforward +under / -over RECOVERY	FY 2010 Indirect Cost Pool
BIA (638)	218,523	1.45%	25,551	-\$5,000	\$20,551
IHS (638)	2,017,021	13.43%	236,651	-25,000	211,651
Subtotal ISDA (638)	2,235,544	14.88%	262,202	-30,000	232,202
Other Total	12,786,279	85.12%	1,499,903	-\$30,000	\$1,469,903
Totals	15,021,823	100.00%	1,762,105	-\$60,000	\$1,702,105
	Exhibit C		Exhibit E-1	Exhibit E-1	Exhibit E-1

FY 2010 Carryforward Computation to Calculate FY 2012 Rate

Adjusted for FY 2008 Carryforward

Program	Direct Costs	% of Total	FY 2010 Indirect Cost Pool	FY 2010 Indirect Rate	Indirect Costs at FY 2010 Rate	Indirect Cost Recovered/ Collected	Underfunded Indirect	Overfunded Indirect	Carryforward
BIA (638)	218,523	9.77%	20,551	14.00%	30,593	24,550	0	0	-3,999
IHS (638)	2,017,021	90.23%	211,651	13.00%	262,213	168,949	42,702	0	0
Subtotal ISDA (638)	2,235,544	100.00%	232,202		292,806	193,499	42,702	0	-3,999
HHS (Non-638)	87,424	0.68%	9,995	12.00%	10,491				
Interior (Non-638)	28,480	0.22%	3,234	12.00%	3,418				
Agriculture	104,131	0.81%	11,906	12.00%	12,496				
Commerce	34,192	0.27%	3,969	12.00%	4,103				
HUD	0	0.00%	0	12.00%	0				
Education	355,839	2.78%	40,863	12.00%	42,701				
Energy	236,685	1.85%	27,193	12.00%	28,402				
EPA	125,758	0.98%	14,405	12.00%	15,091				
Justice	75,513	0.59%	8,672	12.00%	9,062				
EEOC	41,930	0.33%	4,851	12.00%	5,032				
Homeland Security	0	0.00%	0	12.00%	0				
IMLS	0	0.00%	0	12.00%	0				
Labor	0	0.00%	0	12.00%	0				
Transportation	0	0.00%	0	12.00%	0				
State and Other	144,251	1.13%	16,610	12.00%	17,310				
Subtotal Other	1,234,203	9.64%	141,698		148,106				-6,408
Tribal	10,652,076	83.32%	1,224,724	12.00%	1,278,249				1/
BIA (100-297)	900,000	7.04%	103,481	12.00%	108,000				2/
Subtotal Other, Tribal & BIA (100-297)	12,786,279	100.00%	1,469,903		1,534,355				
Totals	15,021,823	3/	1,702,105		\$1,827,161	193,499	42,702	0	
	Exhibit C		Exhibit E-1 1,702,105 ck figure		Exhibit C	5/	6/	6/	

Footnotes:

1/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.

2/ Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a tribe or tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."

3/ Total percentage must add to 100.00%.

4/ Source: FY 2010 indirect cost pool schedule Exhibit E-1: The FY 2010 indirect cost pool of \$_____ includes the previously negotiated FY 2008 Under(Over)recovery carryforward to FY 2010 of \$_____.

5/ The amount of "Indirect Cost Collection" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III.B.1(a) and (b) of PSA III.

6/ Underfunded indirect costs should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either of these columns (Underfunded Indirect/Overfunded Indirect) does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

Note: The amounts shown as Indirect Costs Collections are based on the Tribe's audited financial statements.

Sample Indirect Cost Base and Pool Allocation Computation - 3 Rate Proposal

Exhibit A-2

Note: This document illustrates base and pool allocation computation methodologies which may be used for Special Rates.

FY 2012 Rate Computation

FY 2012 Direct Cost Base Allocation Computation

Allocate Separate Bases As A Percentage of Total Base Amount

		Proposed Base	% of Base
BIA ISDA	Exhibit D	297,000	1.86%
IHS ISDA	Exhibit D	2,605,400	16.33%
OTHER	Exhibit D	13,049,735	81.81%
Total		\$15,952,135	100.00%

FY 2012 Pool Allocation & Rate Computation

Rate 1

BIA ISDA Rate Computation

BIA ISDA Pool

	Pool	% of Base	ISDA Pool	
Exhibit E-2	1,901,420	1.86%	35,366	
			-3,999	Exhibit B-2
			0	Exhibit E-2
			31,367	

FY 2010 Carryforward to FY 2012

1/ Additional Costs If Any

Total Indirect Cost Pool

BIA ISDA Direct Cost Base

297,000 Exhibit D

FY 2012 BIA ISDA Indirect Cost Rate

10.56%

Rate 2

IHS ISDA Rate Computation

IHS ISDA Pool

Exhibit E-2	1,901,420	16.33%	310,502	
			0	Exhibit B-2
			0	Exhibit E-2
			310,502	

FY 2010 Carryforward to FY 2012

1/ Additional Costs If Any

Total Indirect Cost Pool

IHS ISDA Direct Cost Base

2,605,400 Exhibit D

FY 2012 IHS ISDA Indirect Cost Rate

11.92%

Rate 3

All Other Rate Computation

Other Pool

Exhibit E-2	1,901,420	81.81%	1,555,552	
			-6,408	Exhibit B-2
			0	Exhibit E-2
			1,549,144	

FY 2010 Carryforward to FY 2012

1/ Additional Costs If Any

Total Indirect Cost Pool

All Other Direct Cost Base

13,049,735 Exhibit D

FY 2012 ALL OTHER Indirect Cost Rate

11.87%

1/ NOTE: Special Rate with Allowable Indirect Costs Chargeable to a Specific Special Rate Base

If a tribal entity can (1) identify a type of an otherwise allowable indirect cost that is chargeable to particular special rate bases (e.g., an ISDA-only special rate base), but not to the other special rate bases, and (2) that identified cost is not funded as Direct CSC, the tribal entity may choose to add the identified indirect cost to the indirect cost pool for that special rate base only. If the entity wishes to pursue this option, the identified indirect cost would be added to the applicable special rate pool before calculating the rate for that applicable special rate base. These indirect costs must be identified and described in the indirect cost proposal submitted to NBC.

Special Rates Computation (Fixed Carryforward Rate, 3rd Year & Later)

Exhibit B-2

FY 2010 Carryforward Adjustment Computation

Program	Actual Direct Cost	% of Total	FY 2010 Actual Indirect Cost Pool	FY 2008 Carryforward +under / -over RECOVERY	FY 2010 Indirect Cost Pool
BIA (638)	218,523	1.45%	\$25,551	-\$5,000	\$20,551
IHS (638)	2,017,021	13.43%	236,651	-25,000	211,651
Other Total	12,786,279	85.12%	1,499,903	-\$30,000	\$1,469,903
Totals	\$15,021,823	100.00%	\$1,762,105	-\$60,000	\$1,702,105
	Exhibit C		Exhibit E-1	Exhibit E-1	Exhibit E-1

FY 2010 Carryforward Computation to Calculate FY 2012 Rate

Adjusted for FY 2008 Carryforward

Program	FY 2010 Actual Direct Costs	% of Total	FY 2010 Indirect Cost Pool	FY 2010 Indirect Rate	Indirect Costs at FY 2010 Rate	Indirect Cost Recovered/ Collected	Underfunded Indirect	Overfunded Indirect	Carryforward	
BIA (638)	218,523	100.00%	20,551	14.00%	30,593	24,550	0	0	-3,999	To Exhibit A
IHS (638)	2,017,021	100.00%	211,651	13.00%	262,213	168,949	42,702	0	0	To Exhibit A
HHS (Non-638)	87,424	0.68%	9,995	12.00%	10,491					
Interior (Non-638)	28,480	0.22%	3,234	12.00%	3,418					
Agriculture	104,131	0.81%	11,906	12.00%	12,496					
Commerce	34,192	0.27%	3,969	12.00%	4,103					
HUD	0	0.00%	0	12.00%	0					
Education	355,839	2.78%	40,863	12.00%	42,701					
Energy	236,685	1.85%	27,193	12.00%	28,402					
EPA	125,758	0.98%	14,405	12.00%	15,091					
Justice	75,513	0.59%	8,672	12.00%	9,062					
EEOC	41,930	0.33%	4,851	12.00%	5,032					
Homeland Security	0	0.00%	0	12.00%	0					
IMLS	0	0.00%	0	12.00%	0					
Labor	0	0.00%	0	12.00%	0					
Transportation	0	0.00%	0	12.00%	0					
State and Other	144,251	1.13%	16,610	12.00%	17,310					
Subtotal Other	1,234,203	9.64%	141,698		148,106				-6,408	To Exhibit A
Tribal	10,652,076	83.32%	1,224,724	12.00%	1,278,249					1/
BIA (100-297)	900,000	7.04%	103,481	12.00%	108,000					2/
Subtotal Other, Tribal & BIA (100-297)	12,786,279	100.00%	1,469,903		1,534,355					
Totals	\$15,021,823	3/	1,702,105		\$1,827,161	\$193,499	\$42,702	\$0		
	Exhibit C		Exhibit E-1		Exhibit C	5/	6/	6/		
			ck figure							

Footnotes:

1/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.

2/ Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a tribe or tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."

3/ Total percentage must add to 100.00%.

4/ Source: FY 2010 indirect cost pool schedule Exhibit E-1: The FY 2010 indirect cost pool of \$_____ includes the previously negotiated FY 2008 Under(Over)recovery carryforward to FY 2010 of \$_____.

5/ The amount of "Indirect Cost Collection" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III.B.1(a) and (b) of PSA III.

6/ Underfunded indirect costs should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either of these columns (Underfunded Indirect/Overfunded Indirect) does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

Note: The amounts shown as Indirect Costs Collections are based on the Tribe's audited financial statements.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit G

Summary of Depreciation Expense -				FY 2010		FY 2012
	Asset Balances 9/30/10	Life/Years	Depreciation Expense	Direct	Indirect	Indirect
Land	1/ 4,705,441		N/A			
Buildings & Improvements:						
Admin Building	2,000,000	30	66,667		66,667	66,667
Capital Improvement, Admin Building	140,000	30	4,667		4,667	4,667
Building B	375,084	30	12,503	12,503		
Building C	400,000	30	13,333	13,333		
Equipment:						
Maintenance	200,000	10	20,000	17,749	2,251	2,251
IT	400,000	5	80,000	40,000	40,000	40,000
Administration	165,665	7	23,666		23,666	23,666
Program	203,330	10	20,333	20,333		
Enterprise	326,780	15	21,785	21,785		
Human Resources						17,949
	8,916,300		262,954	125,703	137,251	262,954
			2/		3/	ck figure To Exhibit E-2
				To Exhibit E-1		

The established capital threshold for capitalizing equipment is: \$5,000 (fill in the blank)

Capital threshold is the dollar value above which asset acquisition is added to the capital asset accounts and depreciated over its useful life.

1/ Land is NOT a depreciable asset (2 CFR 225 (Circular A-87), Appendix B, Section 11.c.(1))

2/ Assets financed or donated partially or in whole by the Federal Government or related to donor organizations or matching requirements are not considered depreciable assets (2 CFR 225 (Circular A-87), Appendix B, 11.c.(2) & (3)).

3/ Depreciation claimed as indirect costs **must be supported** by a detailed depreciation schedule and included as part of the proposal. This schedule should contain an asset description, date of purchase or completion, method of purchase, full life expectancy, total costs, and yearly depreciation amount.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit H

Detail of Professional and Contractual Services - FY 2010

Service Provider	Amount	Description of Service Rendered
ABC Consulting	\$67,000	Single Audit and financial statement preparation
XYZ Legal Groups	6,859	Revisions to employee health benefits and retirement plan
Total	\$73,859	To Exhibit E-1

Detail of Professional and Contractual Services - FY 2012

Service Provider	Amount	Description of Service Rendered
ABC Consulting	\$69,000	Single Audit and financial statement preparation
XYZ Legal Groups	7,000	Revisions to employee health benefits and retirement plan
Total	\$76,000	To Exhibit E-2